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The second class of tax payers include those whose incomes vary from 900 to 1200 marks. For the same years the number of tax payers per thousand in this class was as follows:—

	Year 1884.	Year 1892.
Braunschweig, . . . . .	240	294
Hamburg, . . . . .	243	311
Dresden, . . . . .	250	Income } 357 from } 394 800 to 1250 } 327
Leipzig, . . . . .	269	
Chemnitz, . . . . .	279	

The investigation carried out for successive classes up to 20,000 marks showed conclusively that for all incomes above 800 marks the number of tax payers per thousand had increased in the cities under consideration.

H. D. HUNT.

#### LENGTH OF RESIDENCE OF POPULATION.

*Part III, Volume 2, the Census of Massachusetts* (1895, pp. 717–810,) is devoted to a most interesting inquiry with regard to length of residence of the population in the several towns of Massachusetts. The tables show the number of persons by sex, and whether native born or foreign born, found in each city or town, who had lived in Massachusetts or the United States for periods under 2 years, 2 years, 3 to 4 years, 5 years, 6 to 9 years, 10 to 29 years, and 30 years and over. Of the total population, 2,500,183, there were 139,613 persons who had lived for six months or less in the city or town wherein they lived May 1st, 1895. Of these 49,942 were foreign born, and 89,671 native born. Of the total population—

120,029	persons had resided in Massachusetts	2 years.
218,517	“ “ “ “ “	3 to 4 years.
98,614	“ “ “ “ “	5 years.
320,561	“ “ “ “ “	6 to 9 years.
968,753	“ “ “ “ “	10 to 29 years.
602,209	“ “ “ “ “	30 years and over.

There were 13,500 persons of whom the facts could not be ascertained. The total number of persons who had resided in the State less than 10 years was 915,721. Of these, 350,136 were foreign born and 565,584 native born.

The facts for Boston as compared with Fall River are as follows:

In Boston about 40 persons in every 100 of the foreign born have had less than 10 years' residence in the United States, but in Fall

River more than 46 persons in every 100 of the foreign born are of this class. In Boston, nearly 18 persons in every 100 of the foreign born have lived in the United States 30 years or more, while in Fall River only about 10 persons in every 100 have had 30 years' residence in the United States. In Boston, between 21 and 22 persons in every 100 of the total population are of foreign birth who have lived in the United States at least 10 years, and in Fall River there are about 27 such persons in every 100. In Boston, the native born who have had 30 years' residence in Massachusetts number only 15 in every 100 of the total population, while in Fall River there are only about eight such persons in every 100 of the total population. The native born who have had at least 10 years' residence in Massachusetts number about 41 in every 100 of the total population in Boston, but only about 29 in the 100 in Fall River. The native born who have had 30 years' residence or more in Massachusetts numbered 74,901, or 15.07 per cent of the total population and 23.66 per cent of the native born population. There were in the aggregate 205,486 native born persons in this city who have had at least 10 years' residence in Massachusetts, and these constitute 41.35 per cent of the total population, and 64.92 per cent of the native born population. The foreign born who have had 30 years' residence or more in the United States numbered 32,091, or 6.46 per cent of the total population and 17.79 per cent of the foreign born population. If we include the foreign born who have had at least 10 years' residence in the United States, we find the aggregate number to be 106,232, or 21.38 per cent of the total population, and 58.89 per cent of the foreign born population.

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#### TENURE OF OFFICE IN BUSINESS CORPORATIONS.

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In the *Engineering News* for November 4, 1897, is an article on permanence of tenure of office among water-works' superintendents, comparing the tenure of private companies and the tenure under municipal management. The study is based on the names of superintendents given in the *Manual of American Water-works* for 1897, with those in the *Manual* of 1890-91 and *The Statistical Tables of American Water-works* for 1887 and 1883, respectively,